

University of Dundee

## Thinking about critical methodology

Roslender, Robin

*Published in:*  
Pioneers of Critical Accounting

*DOI:*  
[10.1057/978-1-137-54212-0](https://doi.org/10.1057/978-1-137-54212-0)

*Publication date:*  
2016

*Document Version*  
Peer reviewed version

[Link to publication in Discovery Research Portal](#)

### *Citation for published version (APA):*

Roslender, R. (2016). Thinking about critical methodology. In J. Haslam, & P. Sikka (Eds.), *Pioneers of Critical Accounting: A Celebration of the Life of Tony Lowe* (pp. 73-82). Palgrave Macmillan. <https://doi.org/10.1057/978-1-137-54212-0>

### **General rights**

Copyright and moral rights for the publications made accessible in Discovery Research Portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from Discovery Research Portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain.
- You may freely distribute the URL identifying the publication in the public portal.

### **Take down policy**

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

## Thinking about critical methodology

*Robin Roslender, University of Dundee*

When the editors invited me to contribute an essay to this collection I had little difficulty in identifying a topic, one that I am sure had crossed Tony's mind on many occasions. As an incomer to the emerging tradition of interdisciplinary and critical accounting research in 1985, a tradition that owes an immense debt to Tony, I soon recognised that my sociological imagination, initially configured in another Yorkshire university, had maybe found a hitherto unexpected outlet. In a couple of early contributions to the literature of interdisciplinary and critical accounting, I shared some of my understanding of the nuances of sociological theory, something I happily continue to the present time. But I was always conscious that, as exciting as social science theory and theorising are, Gouldner had long ago identified the lure that a "pilgrimage" to "a holy place" had for sociologists as they "grow old[er]". Throughout my career I have taught my students about research methods and methodology, although never as much as I find myself doing these days. And, of course, I am not as young as I once was, so the time had come to actually write something about this topic. For Gouldner it was the need to recognise the myth of a value-free sociology. For Tony it was about stepping outside of the prevailing methodology of accounting research. For me it is about what I think critical methodology encompasses.

### Setting the scene

Even for those readers who have experience of teaching modules on research methods and methodology in accounting, the term *critical methodology* is likely to be relatively unfamiliar. At the same time, however, they are likely to have broached the subject in some way or another, usually informed by insights first gleaned over thirty years ago from Burrell and Morgan's seminal text *Sociological Paradigms and Organisational Analysis*. The normal procedure is to rehearse their arguments about the way in which the interpretive turn in sociology in the mid to late 1960s, and thereafter the sociology of organisations, allowed sociologists to develop a more genuinely social scientific approach to their endeavours than was possible within the prevailing functionalist paradigm, with its positivistic underpinnings. The discovery of a second sociology, to borrow Dawe's 1970 imagery, promised to release a younger generation from the constraints imposed by continuing to ape the natural sciences, and implicitly the physical sciences, in attempting to fashion a science of society. Suddenly a varied prospectus of extant minority sociological ways of seeing, invariably linked in some way to the thinking of the most renowned of sociologists, Max Weber, became available to researchers. In due course, a small group of accounting researchers were to enthusiastically replicate the interpretive turn in sociology during the 1980s (Roslender, 2015).

With the benefit of hindsight, Burrell and Morgan were in a position to recognise that sociology, and again the sociology of organisations, had experienced a second,

parallel turn. They identified this as constituting the development of a generic sociology of radical change, which differed from both functionalist and interpretivist sociologies, now designated as the sociology of regulation. The sociology of radical change was defined by a commitment to make use of sociological insights to promote radical social change towards a better social order. In the same way that Weber was recognised to be the principal inspiration for interpretive sociologies, Karl Marx was cast to play a parallel role within the realms of radical sociology. Once again a plethora of minority radical sociologies was quickly explored within the study of organisations, to great effect, a process that a slightly larger group of accounting researchers also replicated during the 1980s.

Within the sociology of radical change Burrell and Morgan drew attention to the existence of important distinctions, organised around the idea of structural and humanistic Marxism. They were very explicit that both designations incorporated significant variety, and at the margins, as captured on page 29 of the text, the differences might be argued as being very limited. Nevertheless, they were comfortable to emphasise the structural/humanistic dichotomy, identifying the former with contemporary Marxist social theorists such as Althusser and Coletti, while the within the humanistic ranks were members of the Frankfurt School, including its then (and now) dominant theorist, Jurgen Habermas.

At this juncture it is useful to take a step backwards and recall how Burrell and Morgan constructed the other axis of their celebrated 2x2 matrix, as set out in the short opening chapter of their text. A continuum between subjective and objective social sciences is identified, being constituted by four sub-continua labelled: ontology; epistemology; human nature and methodology. Within this schema, “methodology” is asserted to be concerned with ideographic and nomothetic approaches to scientific explanation, perhaps best understood to refer to the formulation of particular explanations and law-like propositions respectively. As a consequence, the message that Burrell and Morgan are usually understood to provide to researchers is that when embracing a humanistic Marxist perspective the researcher is also rejecting a positivistic standpoint. By implication, those more attracted to structural Marxisms are less worried by the suggestion that their emphases may attract the pejorative positivistic label. Indeed it might be argued that the ends justify the means – social betterment through robust scientific enquiry.

Returning to our point of departure, to the extent that the notion of critical methodology has any meaning within Burrell and Morgan’s tool box, it can refer either to radical positivism or radical interpretivism, or indeed some variant between these two extremes. If you think about it, not really very good guidance!

### **Looking for clues?**

In one of the first papers to commend the development of a tradition of critical accounting research, Lowe and Tinker (1977) asserted that accounting, understood

as both theory and practice, manifested an ideological blindness that they encouraged like-minded researchers to document. In doing so, they use the terms “accounting methodology” and “intellectual emancipation” in such a way as to impress upon readers that it was highly unlikely that continuing to research in accounting employing its prevailing positivistic methodology would challenge this ideological blindness and that it was now necessary to step outside of that methodology (= the project of intellectual emancipation) in order to do so. In other words, there was a need to fashion a critical methodology. Lowe and Tinker had come to recognise the negative consequences that a continued acceptance of the intellectual hegemony that married positivism, functionalism and conservatism would have for those who, like themselves, sought to develop a more socially and politically progressive accounting praxis.

Although in the next years Burrell and Morgan’s text would provide members of the Sheffield School, among others, with many valuable insights towards progressing these objectives, Gallhofer *et al* (2013) identifies the rather less widely cited text by Bernstein (1976) as also being influential in this process, with both Laughlin and Chua extensively informed by him. Bernstein’s “critical theory of society” approach is heavily skewed in the direction of Habermas and Critical Theory, which aligns with humanistic Marxism in Burrell and Morgan’s taxonomy, and is thereby to be recognised to encompass a firm rejection of positivism and strong reservations about the interpretivist alternative. However, in common with Burrell and Morgan, Bernstein is largely silent on the detail of the methodological aspects of the preferred radical (critical) alternatives.

Taken together, despite their key role in furnishing the initial foundations of the critical accounting research tradition, neither Burrell and Morgan nor Bernstein provide little actual insight as to the substance of the alternative methodology that Lowe and Tinker (1977) identify as being necessary to accomplish the desired intellectual emancipation from the prevailing ideological blindness of accounting theory and practice. More significantly, however, although close to forty years later we have an appreciation of what critical methodology *is not*, namely positivism or interpretivism, both of which, to invoke Marx’s own dictum, provide the means only to understand the world but not to change it, there remain relatively few clues about what critical methodology *is*, beyond the aforementioned suggestion of a continuum of variations involving radical positivism and radical interpretivism. While this may not appear to have significantly compromised the development of a rich portfolio of critical accounting insights during the intervening years, a compelling case for returning to first principles exists.

There is widespread consensus around the idea that methodology is concerned with the philosophy of (research) methods. It identifies and examines the various underpinnings of the many research methods or techniques that are available to researchers, as well as the issues associated with knowledge, knowing and the knowable. As a consequence, methodology is intimately associated with

epistemology and ontology. At its simplest epistemology is concerned with the study of knowledge, or more specifically with questions about how we can know and what it is possible to know. The growth in interest within the social sciences, and particularly in sociology, with epistemological issues evident from the 1960s reflected a recognition that it was desirable for every researcher to have a necessary degree of awareness of the hidden underside of their practices, rather than leaving such matters to those colleagues who had elected to explore these hitherto abstract and arcane matters. Much the same motivations explain the parallel interest in ontology, understood to be concerned with that which is to be known, and more specifically the nature of being itself. While epistemology and ontology are readily understood to be complementary problematics, it is the latter that might be considered to be of marginally greater importance, on the grounds that it is important to know about what it is you are seeking to know about, prior to embarking on understanding the limits and possibilities of knowing. In this regard it is too easily forgotten that as recently as fifty years ago the predominant ontology informing social scientific enquiry held that there was no need to worry about whether what is to be known by either natural or social scientists is significantly different. As a consequence 'positive knowledge', the deliverable claimed by those who advocated a positivistic methodology, was a taken for granted. In this regard, the emergence of a viable alternative, in the guise of interpretivist methodology, always had significant implications beyond the social sciences.

This, of course, returns to Burrell and Morgan's own opposition within the sociology of regulation, functionalist versus interpretivist approaches to organisational analysis. At the extreme, the former incorporates a realist ontology and a positivist epistemology, in contrast to interpretivism's nominalist (constructionist) ontology and hermeneutic (rather than an "anti-positivist") epistemology. It also provides us with some general clues about what critical methodology might encompass, namely a critical epistemology coupled with a critical ontology. Although this might seem to be a fairly simplistic assertion, it has the merit of taking the discussion beyond the position that within the sociology of radical change it is possible to identify a continuum of such methodologies that reflect the same within the sociology of regulation.

In order to proceed, it is preferable to begin by considering the notion of a critical epistemology. At its simplest such an epistemology would be characterised by an acceptance of the need to accomplish the pursuit of social betterment. In this respect a critical methodology consciously eschews the idea that knowledge might be understood in terms of objectivism and subjectivism, instead substituting the dismantling and abandonment of knowledges that justify and contribute to the reproduction of the status quo. What this assertion is not to be understood to imply is that it is possible to construct a true knowledge that serves to underpin some ultimate set of social arrangements. A critical epistemology might therefore be understood to be a negative epistemology, although once again not the polar

opposite of a positive/ist epistemology. Critical epistemology seeks to promote what might be rather than what is, thereby being underpinned by an alternative vision of what ought to be, a characteristic it also shares with the prevailing hegemony. Critical epistemology's negativity is therefore a radical negativity, since the knowledge it provides is at odds with that which currently holds sway.

Critical ontology is concerned with the nature of what exists, or more precisely the contestable nature of what exists. Unlike 'uncritical' ontology, which incorporates a large measure of metaphysics and is characterised by a similar degree of abstractness, critical ontology focuses on the undesirable aspects of what is, as these are shaped by the prevailing hegemony. Critical ontology substitutes the debate about the existence of a real world 'out there' or the constructionist position that focuses on how that world is constructed through action, including research enquiry, with the observation that these two views are best understood to be reinforcing and, more significantly, give rise to highly contestable outcomes that critical social science seeks to reveal and disseminate in the form of emancipatory knowledge, i.e., knowledge that is consciously designed to promote social betterment. It is not that debating the merits of realism and positivism are without value, rather that what is to be recognised is that the constructed reality in its various manifestations does not serve the interests or the ends of the vast majority of those who construct, inhabit and reproduce it.

Informed by these fundamental insights on the purview of critical epistemology and ontology, and thereby critical methodology, it becomes possible to identify a number of ideas that are already familiar to many critical accounting researchers and that merit being designated as aspects of critical methodology.

### **Immanent critique**

The long established notion of immanent critique, or "immanent criticism" as it is sometimes referred to, provides a valuable point of departure. For commentators such as Held (1980) and Antonio (1981) immanent critique sits at the very heart of Marx's method of analysis. Horkheimer, the writer from within the Marxist tradition who was to do as much as anyone to promote immanent criticism, said of it in *Eclipse of Reason* (1947) that it confronts "the existent, in its historical context, with the claim of its conceptual principles, in order to criticize the relation between the two and thus transcend them" (quoted in Held, 1980: 183). Held continues by commenting that following Marx, "Horkheimer argued that there is a contradiction between the bourgeois order's ideas and reality, between its words and deeds." (p183). Horkheimer is usually identified as being very firmly in the ranks of Critical Theory, serving as the Director of Institute of Social Research from 1930 until 1953, overseeing its relocation to the USA in the 1930s and its subsequent re-establishment at the University of Frankfurt in 1950. He is also identified as providing the widely influential characterisation of critical as opposed to "traditional theory":

“[C]ritical theory in its concept formation and in all phases of its development very consciously makes its own that concern for the rational organization of human activity which is its task to illumine and legitimate. For this theory is not concerned only with goals already imposed by existent ways of life, but with men and all their potentialities.” (Horkheimer, 1937, in Connerton, 1973: 223).

Over time the precise detail of Horkheimer’s notion of immanent critique evolved, in some part as a consequence of his on-going collaboration with Adorno whose thinking on it was shaped by his own preferred research foci. Habermas, the principal inheritor of the legacy of the Frankfurt School also contributed to our understanding of the notion of immanent critique.

Despite a very evident affinity between immanent critique and Critical Theory, it would be a great mistake to conclude that it should be understood to be somehow uniquely associated with it. The key observation is the assertion that immanent criticism sits at the very heart of Marx’s method and not simply Critical Theory. Earlier a distinction was made between Critical Theory and those Marxisms that are designated as being more structurally focused, i.e, between radical humanism and radical structuralism in Burrell and Morgan’s taxonomy. However, it is easy to overlook the observation that this distinction is principally adopted for analytical or taxonomic purposes. It is based on the differing emphases within the Marxist canon between the ideational and philosophical Marxist theory that is most readily evident within Critical Theory and the more materialistic and economic emphases of associated with political economy, Burrell and Morgan’s contemporary Mediterranean Marxism, labour process theory, etc. In truth, while scholars tend to place great emphasis and significance on differences, some of which are arguably quite fundamental, there is much that the broad categorisation of Marxist theory shares in common. In this regard it might be remembered that, quite early in the development of critical accounting, Chua (1986) appeared comfortable utilising a single “critical” designation, echoing Hopper and Powell’s earlier identification of the emerging critical accounting research tradition as straddling both elements of Burrell and Morgan’s earlier opposition (Hopper and Powell, 1985).

Horkheimer’s own focus on contradiction, identified by Held, confirms this. For many the concept resonates more readily with structural Marxism where it is often linked with that of over-determination, the pair being employed in tandem to explore the working through (out) of the ultimate unsustainability of the prevailing social order and its attendant distorting ideological justifications. A more Critical Theory oriented interpretation of the power of ideology emphasises the ways in which those whose interests it promotes, and seeks to represent as ‘the truth’ (or reality), are somewhat more robust than might otherwise be apparent. It is only by painstakingly applying the method of immanent critique, with its ultimate objective of securing a better or more open, egalitarian social order, that individuals will come to realise, through heightened self-awareness, as opposed to the more widely canvassed class consciousness, the fundamental shortcomings and constraints of the order that

surrounds them. Neither emphasis is sufficient on its own, with immanent critique providing the critical theoretic glue that binds together the different but overlapping conceptual frameworks that a radical intellectual interventionism or theoretical practice has evolved.

Immanent critique problematizes what is, subjecting the prevailing order, and those knowledges that have been devised to justify it, to scrutiny, through a process of dismantling (rather than deconstruction). No specific alternative order or knowledge is privileged, however, since there can be no ultimate state that will inevitably be achieved. Rather, immanent critique entails an exercise in analysing what exists by subjecting it to the claims that it makes for itself, while coming to understand what might be. In this respect, immanent critique is an exercise in coming to an awareness of the partiality of what exists, which in turn exists to be reconfigured through the process of resolving the inherent contradictions that lie at the core of the is of the capitalist social formation.

### **Laughlin's operationalisation of the critical theoretic**

An early engagement with the notion of critical methodology is found in Laughlin's widely cited 1987 *Accounting, Organizations and Society* paper on studying accounting systems in organisational contexts. A member of the Sheffield School from its earliest days, Laughlin remains a central figure in promoting a Critical Theory perspective in accounting research, particularly the value of the work of Habermas, on which he draws in this paper. Laughlin is unequivocal that any attempt to employ Critical Theory in accounting research entails not only understanding how accounting functions. Such understandings are simply a precursor to change ("transformation") for the better ("improvement"), an attribute that is not necessarily present in the alternative ways of seeing that had become increasingly commonplace in critical accounting research in the recent past. Laughlin's brief introduction to the different approaches to Critical Theory identifiable with four of its key exponents – Horkheimer, Adorno, Marcuse and Habermas – confirms that in their own ways they all sought to contribute to a better world for the humans who inhabit it, the generic project of social betterment that continues to motivate not only Critical Theorists but all those who subscribe to the practice of engaged enquiry.

On page 485 Laughlin refers to Habermas holding "a seemingly less radical perspective" to his three predecessors. This is certainly at least a contestable assertion, although there is a considerable body of evidence to support the view that Habermas may have become personally less radical over his own lifetime. At the same time, Laughlin seems to be attracted to a more moderate radicalism, something that is subsequently clearly evident in two papers on accounting methodology published in 1995 and 2004 (see Roslender, 2013 for a discussion of Laughlin's middle range thinking). Equally contentious is Laughlin's translation of the precepts of Critical Theory, among which immanent critique is fundamental, to the level of an organisation or an accounting system, thereby fashioning a persuasive



methodology. Laughlin asserts that this is not a problem for any of the aforementioned theorists, least of all Habermas whose model, in his view

“has the greatest potential both as a methodological approach for understanding and changing accounting systems design and for investigating social phenomena more widely.” (Laughlin, 1987: 485).

On balance perhaps, it is necessary to make a start somewhere.

Laughlin's account of Habermas' methodology is based on insights that are to be found in the latter's introductory essay to the fourth edition of his text *Theory and Practice*, originally published in 1971 and republished in an abridged form in 1974. Habermas' insights are expanded by Laughlin to produce an operationalised methodological approach designed for the purpose of understanding and changing accounting in organisational contexts. The methodology is constituted by three stages, or four if the “quasi-ignorance” stage is included. Having gained access to an organisation, researchers are challenged to develop a working knowledge of how it currently functions, hence the term quasi-ignorance. Through a systematic process of exploration and enquiry, in which particular emphasis is placed upon looking beyond the observable reality, and via a process of discussion, the researcher seeks to identify what would appear to be the critical research questions or “critical theorems” to be pursued, as well as to develop an initial understanding of possible, progressive solutions to these questions. At this point the researcher should be sufficiently well apprised of the present organisational reality to move to the process of enlightenment stage. In essence this is the equivalent of the generic data collection stage, although of necessity very different. Reflecting Habermas' broader commitment to promote a democratic mode of discussion designed to result in significant individual enlightenment, i.e., the ideal speech situation, the researcher and the researched engage in a lengthy period of discussion, designed to verify the former party's informed assessment of the prevailing social arrangements and how these might be enhanced for the benefit of the researched. The third and final stage sees the researcher revisit her/his cumulative understanding in an attempt to codify the lessons learned. These in turn are shared with the researched with the intention of promoting a further round of democratic discussion and reflection designed to identify possible strategic initiatives towards a state of organisational betterment. It is not for the researcher to identify these initiatives, since it is not her/his organisational realities that are under scrutiny. Nor is the researcher to be accorded any superior capacity for understanding, despite an unavoidable technical expertise.

It is difficult to avoid making sense of this methodology in terms of a very un-critical view of research. Ironically it is very tempting to bring to mind the generic management consultancy model of practice, which would see critical accounting researchers portrayed as a radical priesthood (of quackery?). Equally, it is possible to recognise a good measure of idealism at work. Taking a less cynical view, however, Laughlin's portrayal of a critical (theoretic) methodology identifies a number

of interesting attributes of any such methodology. Initially it is clear that such a methodology firmly eschews any pretensions of value neutrality. The objective of the exercise is the promotion of betterment for the majority of an organisation's members, as befits something derived from the traditions of Marxist theory of whatever stripe. Secondly, embracing such a methodology is no casual undertaking, for beyond its radical underpinnings, it should be immediately evident that researchers are required to invest a significant amount of time in their enquiries. Thirdly, critical methodology fundamentally undermines the privilege that science has traditionally accorded those who practice it. While critical researchers do require to possess a significant stock of highly arcane, technical knowledge, their central role is that of facilitating others coming to know what might serve their interests better. It is arguably the combination of expertise and a commitment to facilitating a progressive utilisation of a much wider range of knowledges that is crucial. Finally, the discursive process through which theory becomes translated into practice affirms that, as an instance of critical social science, critical methodology demonstrates the significance that language plays in the contemporary social development process.

### **Critical realism**

It might be argued that, strictly speaking, Laughlin's contribution is one of a critical methodology, i.e., a potential operationalisation of the intentions implicit within the idea of a critical theoretic (or critical social science) approach to enquiry. In comparison, critical realism (CR) can be understood as an example of critical methodology in the generic sense, and as the counterpart to positivism on the one hand and interpretivism on the other. The relative absence, to date, of much interest in what CR has to offer critical accounting research (or accounting research in general) is surprising, not least in the light of a continuing fascination with the prospectus of method or framing theories that might be embraced for research purposes.

Although many of the ideas underpinning CR had long been understood within the philosophy of science, it is generally accepted that Bhaskar's 1975 *A Realist Theory of Science* provides a crucial moment in its evolution. Initially Bhaskar advanced a general philosophy of science, termed transcendental realism, which he extended to the social and human sciences in the guise of critical naturalism in 1979. Bhaskar fashions a three tier ontology distinguishing between the real, which is constituted by generative mechanisms, the actual, which is how these mechanisms manifest themselves in specific (actual) events, and the empirical, which is how events, and thus the existence of generative mechanisms, are experienced by individuals, including researchers. While sharing positivism's assumption that a real world exists 'out there', independent of and pre-existing our knowledge of it, for Bhaskar transcendental realism problematises positivism's failure to recognise the conditions that necessarily exist in respect of what it is possible to know about and, in turn, impact reality. In the case of the social sciences, the pre-existence of an external social reality, in the form of a social structure constituted by generative mechanisms,

knowledge of which is extensively organised, again acts as a powerful constraint upon human agency. CR, a term neither coined nor initially employed by Bhaskar himself, and understood as the elision of transcendental realism and critical naturalism, has major implications for projects of human self-emancipation, including a “socialist emancipation” (Bhaskar, 1989: vii). Since human agency is inherently endowed with the capacity for reflexivity, the possibility of transformation rather than simply and continuously accommodating to the present social order, is potentially ever present. Bhaskar (1989) is aware of the clear affinity that exists between CR, as he had developed it over the previous decade and a half, and Critical Theory, identifying Marx’s Eleventh Thesis on Feuerbach as one of two quotations at the head of his “Preface” to *Reclaiming Reality*.

In terms of epistemology, CR holds that what we can know about the (external) social world can only be partial since it is not possible to fully understand the workings of the generative mechanisms that constitute it. In this regard human agency lives its life making sense of reality, to varying degrees and with differing consequences. More significantly, however, when individuals do come into contact with the external reality they bring with them an accumulated understanding of it that necessarily shapes all subsequent interactions with it and that organises or structures these interactions and thereby the accumulated experience carried forward. The default position is that normal interaction constitutes a reproduction of the status quo, although in principle it is always conceivable that clichéd ‘life changing experiences’ can occur. In the case of social enquiry, the same principles apply. In the case of the researcher, an accumulated knowledge of reality pre-conditions them to think and act in particular ways, including choosing what to explore and how to do so. Once again, the default position is that of enquiries giving rise to outcomes that reinforce and reproduce the status quo. Crucially, however, it is always possible to import alternative knowledges and insights into the research process, particularly those that are underpinned by a commitment to promote a different reality. These will necessarily shape any interaction with reality and resultant understandings, which have the consequence of reinforcing the initial way of seeing. In common with Marx’ Eleventh Thesis on Feuerbach or Critical Theory (or Habermas’ critical social science) CR asserts that a commitment to such engaged enquiry is to be recognised as a virtue. Objectivity or value neutrality are explicitly eschewed in the pursuit of transformational insights, while the Weberian notion of value relevance is rejected in favour of something more robust.

This brief characterisation of CR is rather different from the one that is usually found within the accounting research literature, which in large part is informed by the formulation in which it has been embraced in the organisation and management studies literature rather than Bhaskar’s work. Reed (2005) provides an influential introduction to CR for such research, identifying it as a means of transcending the positivism vs postpositivism (methodologies) dichotomy within social scientific enquiry. By that time the postpositivism referred more to postmodern and post-

structural thinking than to interpretivism, with a generic constructionism providing the link between them. Modell, one of the few accounting researchers to engage at any length with CR, was initially reliant on the latter conceptualisation, identifying CR as “a potential way of bridging the polarized positions of the functionalist and interpretive paradigms” (Modell, 2009: 209). In doing so it provides a methodological underpinning for empirical researchers seeking to pursue triangulated, mixed methods research, a notion somewhat far removed from CR as an emancipatory methodology (see also Modell, 2007, 2010). Subsequently Modell (2014) has pursued a more wide-ranging exploration of the promise of CR, which also incorporates a discussion of a number of key distinctions within the broader literature, *inter alia* the support for a less critical CR orientation, plus a review of how accounting researchers have made use of this literature to date.

## **Bourdieu**

Since the mid 1990s critical accounting research has evidenced as major shift in emphasis as a result of an increasing dominance of what might be designated postcritical thinking. Echoing what was observed at the beginning of this essay, like ‘critical’, postcritical is a highly contestable descriptor, not least because the theoretical canon that it is applied to is clearly very diverse. At the present time, the work of three French social theorists continues to be highly influential. Foucault has been a fixture within critical accounting research almost from its inception, initially regarded by some as offering both important continuities with and insightful refinements of the traditions of Marxist theory. Over time, however, Foucault’s politically radical promise has been decoupled from an increasingly rich conceptual framework that has been unpacked by his many acolytes. Latour has rarely been regarded in the former light, initially attracting interest at the beginning of the 1990s principally because of a similar, and in part shared, conceptual framework to that of Foucault. Together Foucault and Latour offer the underpinnings of a postmodern (and postcritical) sociology that takes process as its principal emphasis as means to circumvent the structure/agency opposition that shaped the various traditions of modernist sociology.

Bourdieu’s entree to critical accounting research occurred a decade later. In a review of its initial impact, Malsch *et al* (2011) identify early papers by Kurunmaki (1999), Neu *et al* (2001) and Ramirez (2001), which in turn affirmed that like both Foucault and Latour, Bourdieu had an extensive corpus of work from which to draw. In an appendix to *In Other Words: Essays Towards a Reflexive Sociology*, Delsaut identifies a compendium of outputs dating back to 1958 (Bourdieu, 1990). Malsch *et al* enthusiastically commend the increased enrolment of Bourdieu’s work by critical accounting researchers, despite the very obvious difficulties that such an extensive legacy (predominantly published in a foreign language) presents. At the same time, they are worried by the emergence of a form of Bourdieu-lite, challenging their colleagues to embrace his work “holistically”. More significantly, however, they are critical of the lack of political engagement evident in many of the Bourdieusian

studies they review (Malsch *et al*, 2011: 220). In their view, Bourdieu should present no problems to those within the critical accounting research community who remain committed to the philosophy of praxis. This being the case, and bearing in mind a career long involvement with empirical enquiry, what insights does Bourdieu provide in respect of critical methodology?

Bourdieu's methodological approach is termed social praxeology (Bourdieu and Wacquant, 1992; Everett, 2002, 2016). It is firmly focused on epistemological concerns and in particular the epistemology adopted by the researcher. Initially Bourdieu requires the researcher(s) to reflect thoroughly upon her/his knowledge of any chosen research object in order to introduce a necessary distance between her/his extant working knowledge of that object. One way to characterise such practice is as an intellectual sorbet that is designed to cleanse the mind of the unfounded pre-conceptions or pre-conditions that might compromise subsequent enquiries. Grenfell (2010) identifies the second stage of Bourdieu's methodology as being constituted by three sub-stages that require the researcher to determine the topography of power resources within the chosen field (or space) for exploration, to establish the actual distribution of these resources, and thereafter the specific dispositions of the key actors within the field under scrutiny. As in the previous stage, Bourdieu challenges the researcher to continuously reflect upon how s/he understands all of these arrangements. The third and final stage, termed participant objectivation, entails the further, reflexive elucidation of the detailed insights attendant on the pursuit of the research enquiry. For Bourdieu this stage, as with the two previous stages, is best accomplished by means of a collective practice as a result of which researchers are regarded as being less likely to regress into an unreflexive state of taken for granted interpretations.

The pursuit of social betterment, understood as the promotion of the interests of the mass of society, is taken as axiomatic by Bourdieu. Throughout his life he was firmly committed to the production of knowledge for such purposes, continuously seeking to ensure that his insights were of utility to political activists and militants, regularly aligning himself with their actions and interventions. In the final decade of his life Bourdieu's radicalism became increasingly pronounced. During these years he explored the concept of the collective intellectual, arguing that radical intellectuals from different backgrounds and spaces (*habitus*) should recognise that their contributions were most challenging when understood as elements of a collective practice, i.e., the work of *the* collective intellectual (Cooper and Coulson, 2014; see also Shenkin and Coulson, 2007). In the case of academics like Bourdieu, crucial to this praxis (or praxeology) is the application of the highest standards of intellectual rigour, which provide the necessary (and credible) substitute for the traditional precept of objectivity, now to be recognised as the defining attribute of uncritical social science.

## By way of a conclusion

In the process of revising and refining these pages over a period of eight months I have become conscious of a number of things. The first of these is that I don't really think that I have told many readers anything particularly new. The great majority of the content is familiar to most critical accounting researchers. The novelty, if such there is here, is how I have put these various insights together to create a depiction of what critical methodology is. A second lesson I have learned is one that is very similar to something I have sought to convey to my own students in early years cost and management classes – don't seek short cuts to understanding. I now recognise that I have long been in pursuit of a depiction of critical methodology that can readily be understood as an extension of the positivist/interpretivist couple, thereby creating a triptych. Critical methodology is different – not least because three-sided coins don't exist. The third insight is that as valuable as Marx's Eleventh Thesis on Feuerbach or any similar advocacy of the pursuit of the philosophy of praxis might be, its essentially rhetorical quality means that its purchase remains largely confined to the realm of social theory or social philosophy. As a consequence, while both critical theory (rather than Critical Theory) and critical methodology seek to promote progress towards social betterment, they do so in different, if complementary ways, each of which needs to be understood in its own terms. This observation in turn informs a final realisation, that the fundamental attribute of critical methodology is the rejection of any pretence of value freeness, value neutrality, objectivity, disinterestedness or similar prescription that a *bona fide* scientist is urged to embrace in the pursuit of their research activities. Such a stance has long been recognised to be difficult to justify in a blanket fashion even across the natural sciences, thereby adding weight to those within the social sciences who identify the enactment of the highest order of rigour in enquiry as providing the basis for the credibility of their own scientific practices. Seeking to change the world is not inimical to being a scientist of any type. The grounds for disqualification reside elsewhere.

## References

- Antonio, R J (1981) "Immanent critique as the core of critical theory: its origins and developments in Hegel, Marx and contemporary thought", *British Journal of Sociology*, 32(3): 330-345.
- Bernstein, R J (1976) *The Restructuring of Social and Political Theory*, Philadelphia PA: University of Pennsylvania Press.
- Bhaskar, R (1975) *A Realist Theory of Science*, London: Verso.
- Bhaskar, R (1979) *The Possibility of Naturalism*, London: Routledge.
- Bhaskar, R (1989) *Reclaiming Reality: a Critical Introduction to Contemporary Philosophy*, London: Verso.

Bourdieu, P (1990) *In Other Words: Essays Towards a Reflexive Sociology*, Oxford: Polity Press.

Bourdieu, P and Wacquant, L J D (1992) *An Invitation to Reflexive Sociology*, Oxford: Polity Press.

Burrell, G and Morgan, G (1979) *Sociological Paradigms and Organisational Analysis*, London: Heinemann Educational Books.

Chua, W-F (1986) "Radical developments in accounting thought", *Accounting Review*, 61(4): 601-632.

Connerton, P (1973) (ed) *Critical Sociology*, Harmondsworth: Penguin Books.

Cooper, C and Coulson, A B (2014) "Accounting activism and Bourdieu's 'collective intellectual' – reflections on the ICL case", *Critical Perspectives on Accounting*, 25(3): 237-254.

Dawe, A (1970) "The two sociologies", *British Journal of Sociology*, 21(2): 207-218.

Everett, J (2002) "Organizational research and the praxeology of Pierre Bourdieu", *Organizational Research Methods*, 5(1): 56-80.

Everett, J (2016) "Accounting research and Bourdieu's "Scholarship with Commitment"", in R Roslender (ed) *Routledge Companion to Critical Accounting*, London: Routledge.

Gallhofer, S, Haslam, J and Yonekura, A (2013) "Further critical reflections on a contribution to the methodological issues debate in accounting", *Critical Perspectives on Accounting*, 24(3): 191-206.

Grenfell, M (2010) "Working with *habitus* and *field*: the logic of Bourdieu's practice", in E Silva and A Warde (eds): *Cultural Analysis and Bourdieu's Legacy*, London: Routledge.

Gouldner, A W (1962) "Anti-minotaur: the myth of a value-free sociology", *Social Problems*, 9(3): 199-213.

Habermas, J (2004) *Theory and Practice*, translated by J Viertel, London: Heinemann Educational Books.

Held, D (1980) *Introduction to Critical Theory – Horkheimer to Habermas*, Berkeley: University of California Press.

Hopper, T and Powell A (1985) "Making sense of research into the organizational and social aspects of accounting: a review of its underlying assumptions", *Journal of Management Studies*, 22(5): 429-465.

Horkheimer, M (1947) *Eclipse of Reason*, Oxford: Oxford University Press.

Kurunmaki, L (1999) "Professional vs financial capital in the field of health care – the redistribution of power and control", *Accounting, Organizations and Society*, 24(2): 94-124.

Laughlin, R (1987) "Accounting systems in organizational contexts: a case for critical theory", *Accounting, Organizations and Society*, 12(5): 479-502.

Laughlin, R (1995) "Empirical research in accounting: alternative approaches and a case for middle range thinking", *Accounting, Auditing and Accountability Journal*, 8(1): 63-87.

Laughlin, R (2004) "Putting the record straight: a critique of "methodology choices and the social construction of facts: some implications from the sociology of knowledge"", *Critical Perspectives on Accounting*, 15(4): 261-278.

Lowe, E A and Tinker, A M (1977) "Siting the accounting problematic: towards and intellectual emancipation of accounting", *Journal of Business Finance and Accounting*, 4(3):263-276.

Malsch, B, Gendron Y and Grazzini, F (2011) "Investigating interdisciplinary translations: the influence of Pierre Bourdieu on accounting literature", *Accounting, Auditing and Accountability Journal*, 24(2): 194-228.

Modell, S (2007) "Mixed methods research in management accounting research: opportunities and obstacles", in M Granlund (ed): *Total Quality in Academic Accounting: Essays in Honour of Kari Lukka*, Turku: Turku School of Economics and Business Administration.

Modell, S (2009) "In defence of triangulation: a critical realist approach to mixed methods research in management accounting", *Management Accounting Research*, 20(3): 208-221.

Modell, S (2010) "Bridging the paradigm gap in management accounting research: the role of mixed methods approaches", *Management Accounting Research*, 21(2): 124-129.

Modell, S (2014) "Critical realist accounting research: whence and whither?", mimeo, Manchester Business School.

Neu, D, Cooper, D and Everett, J (2001) "Critical accounting interventions", *Critical Perspectives on Accounting*, 12(6): 735-762.

Ramirez, C (2001) "Understanding social closure in its cultural context: accounting practitioners in France (1920-1939)", *Accounting, Organizations and Society*, 26(4-5): 391-418.

Reed, M I (2005) "Reflections on the 'realist turn' in organization and management studies", *Journal of Management Studies*, 42(8): 1621-1644.



Roslender, R (2013) "Stuck in the middle with who? (Belatedly) engaging with Laughlin while becoming re-acquainted with Merton and middle range theorising", *Critical Perspectives on Accounting*, 24(3): 228-241.

Roslender, R (2015) "Accountancy", in M Bevir and R A W Rhodes (eds): *Routledge Handbook of Interpretive Political Science*, London: Routledge.

Shenkin, M and Coulson, A B (2007) "Accountability through activism: learning from Bourdieu", *Accounting, Auditing and Accountability Journal*, 20(2): 297-317